

To the Clerk of Phillips County, State of Kansas

**City of Kirwin**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

County Clerk's Use Only
515,450
Nov 1, 2020 Total Assessed Valuation

37,377  
NO

### Governing Body

**CPA Summary**

## Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget		+ \$ 36,696
2. Library levy in 2020 budget		- \$
Other tax entity levy in 2020 budget		- \$
3. Net tax levy		\$ 36,696
<b>Percentage Adjustments</b>		
4. New improvements, remodeling and renovations for 2020 :	+ 0	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 14,521	
5b. Personal property 2019	- 15,560	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2020 :	+ 282	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	282	
11. Total estimated valuation July 1, 2020	515,450	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0005	
13. Percentage adjustment increase (12 times 3)		+ \$ 20
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 661
16. Total Percentage Adjustments		\$ 681
<b>Revenue Adjustments</b>		
17. Property tax revenues for debt service in 2021 budget:	+ 0	
Property tax revenues for debt service in 2020 budget:	- 0	
Increased property tax revenues spent on debt service	0	

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments	-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)	+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:	+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:	+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:	+	_____
23. Law enforcement expenses - 2021 budget:	+	_____
Law enforcement expenses - 2020 budget:	-	_____
CPI adjustment 1.80%		_____ 0
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)	+	_____ 0
24. Fire protection expenses - 2021 budget:	+	_____
Fire protection expenses - 2020 budget:	-	_____
CPI adjustment 1.80%		_____ 0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)	+	_____ 0
25. Emergency medical expenses - 2021 budget:	+	_____
Emergency medical expenses - 2020 budget:	-	_____
CPI adjustment 1.80%		_____ 0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)	+	_____ 0
26. Total Revenue Adjustments		_____ 0
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>		
27. Library Levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		_____ 37,377



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Water Loan	8/6/2019	9/1/2030	2.83	168,590	113,385	8/1	8/1	7,252	3,816	3,306	11,459
Sewer Loan	9/11/2019	8/1/2031	3.77	304,000	105,841	9/1	9/1	7,907	2,680	1,263	10,847
Total Other					219,226						
Total Indebtedness					219,226			15,159	6,496	4,569	22,306
								15,159	6,496	4,569	22,306

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

## General

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City of Kirwin

**FUND PAGE - GENERAL**

Adopted Budget

General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	52,643	53,481	22,257
<b>Expenditures:</b>			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Banking		40	50
Tax prep	75	75	100
Audit	107	0	1,000
County Sales tax	95	149	100
Dog expense	53	75	75
Dues and fees	609	500	700
Equipment	32	0	100
Fuel	929	0	1,000
GF Payroll	15,050	15,500	16,500
Insurance	5,631	7,000	7,000
Mileage	389	500	400
miscellaneous	2,166	5,000	1,500
Contract Labor		500	500
Office Supplies	1,070	1,000	1,000
Postage	891	1,000	1,000
Publications	241	500	250
Repairs	3,270	1,500	3,500
Utilities	8,165	8,000	8,500
Withholding tax	7,217	6,882	7,500
municipal building expenses		5,000	2,013
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>45,991</b>	<b>53,221</b>	<b>52,788</b>
Unencumbered Cash Balance Dec 31	6,652	260	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	56,719	56,719	52,788
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			52,788
		Tax Required	30,531
Delinquent Comp Rate:	6.6%		2,008
Amount of 2020 Ad Valorem Tax			32,539

CPA Summary

City of Kirwin

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Res			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 6.6%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	431	344	0
Receipts:			
Ad Valorem Tax	4,132	3,466	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			711
Recreational Vehicle Tax			15
16/20M Vehicle Tax			36
Commercial Vehicle Tax			0
Watercraft Tax			0
Copies	19		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Res			
<b>Total Receipts</b>	4,151	3,466	762
<b>Resources Available:</b>	4,582	3,810	762
Expenditures:			
reimbursement	34		
appropriation to library	4,186	3,810	4,250
Library supplies	19		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	4,239	3,810	4,250
Unencumbered Cash Balance Dec 31	344	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	4,000	4,000	4,250
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,250
Tax Required			3,488
Delinquent Comp Rate: 6.6%			229
Amount of 2020 Ad Valorem Tax			3,717

See Tab A

See Tab D

Delinquent Comp Rate:

6.6%

Amount of 2020 Ad Valorem Tax

CPA Summary







City of Kirwin

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2	4,372	4,042
Receipts:			
State of Kansas Gas Tax	4,340	4,080	3,590
County Transfers Gas		0	0
Gravel	4,519	4,500	4,500
other	5,280	500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>14,139</b>	<b>9,080</b>	<b>8,090</b>
<b>Resources Available:</b>	<b>14,141</b>	<b>13,452</b>	<b>12,132</b>
Expenditures:			
Fuel	1,911	2,200	
Repairs	2,108	1,410	12,132
Utilities	1,603	1,000	
other	4,125	4,800	
Cash Forward (2021 column)			
Miscellaneous	21		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,769</b>	<b>9,410</b>	<b>12,132</b>
Unencumbered Cash Balance Dec 31	4,372	4,042	0
2019/2020/2021 Budget Authority Amount	10,000	9,410	12,132

Adopted Budget

<b>Solid Waste</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,976	2,992	1,992
Receipts:			
User Fees	18,947	19,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>18,947</b>	<b>19,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>29,923</b>	<b>21,992</b>	<b>21,992</b>
Expenditures:			
Phillips County Solid Waste	16,368	20,000	21,992
Other	10,563		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>26,931</b>	<b>20,000</b>	<b>21,992</b>
Unencumbered Cash Balance Dec 31	2,992	1,992	0
2019/2020/2021 Budget Authority Amount	20,000	20,000	21,992

See Tab A

CPA Summary



City of Kirwin

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	8,357	1,813	1,313
Receipts:			
R/O	6,980	6,900	6,900
Water Proceeds	46,419	43,000	43,000
Other	67,202	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>120,601</b>	<b>52,900</b>	<b>52,900</b>
<b>Resources Available:</b>	<b>128,958</b>	<b>54,713</b>	<b>54,213</b>
Expenditures:			
Insurance	7,600	17,000	17,000
Loan	16,882	11,500	11,500
Salaries and withholdings	10,670	12,000	12,813
Other	91,993	12,900	12,900
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>127,145</b>	<b>53,400</b>	<b>54,213</b>
Unencumbered Cash Balance Dec 31	1,813	1,313	0
2019/2020/2021 Budget Authority Amount	114,500	54,900	54,213

See Tab A

Adopted Budget

Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,937	24	1
Receipts:			
User Fees	24,059	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>24,059</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>27,995</b>	<b>25,024</b>	<b>25,001</b>
Expenditures:			
Insurance	16,395	8,000	8,000
Loan	5,423	10,847	10,847
Payroll	4,251	6,176	6,153
Other	1,902		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>27,972</b>	<b>25,023</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	24	1	1
2019/2020/2021 Budget Authority Amount	28,089	28,089	25,000

CPA Summary

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Kirwin**  
will meet on September 1, 2020 at 5:45 at Kirwin City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Kirwin City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	45,991	63.426	53,221	63.196	52,788	32,539	63.128
Debt Service							
Library	4,239	6.974	3,810	6.802	4,250	3,717	7.212
Fire Fighting Equipment	615	2.430	1,000	2.023	4,650	1,052	2.041
Special Highway	9,769		9,410		12,132		
Solid Waste	26,931		20,000		21,992		
Water	127,145		53,400		54,213		
Sewer	27,972		25,023		25,000		
Totals	242,661	72.830	165,864	72.021	175,025	37,308	72.381
Less: Transfers	0		0		0		
Net Expenditure	242,661		165,864		175,025		
Total Tax Levied	35,818		36,696		xxxxxxxxxxxxxxxx		
Assessed Valuation	491,802		509,507		515,450		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	233,901		219,226		219,226		
Lease Purchase Principal	0		0		0		
Total	233,901		219,226		219,226		

\*Tax rates are expressed in mills

**Ashely Roth**

City Official Title: City Clerk



